



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET  
P.O. BOX 268  
HORTONVILLE, WI 54944

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES**Utility Address:** 118 N. MILL STREET  
P.O. BOX 268  
HORTONVILLE, WI 54944**When was utility organized?** 9/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOAN DOCKTER**Title:** CLERK/TREASURER**Office Address:**118 N. MILL STREET  
P.O. BOX 268  
HORTONVILLE, WI 54944**Telephone:** (920) 779 - 6011**Fax Number:** (920) 779 - 6552**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MRS VICKIE A WENDT**Title:** MANAGER**Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATES, S.C.2323 E. CAPITOL DRIVE  
P.O. BOX 2459  
APPLETON, WI 54913**Telephone:** (920) 739 - 3461**Fax Number:** (920) 733 - 6022**E-mail Address:** vaw@sr-a.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SCHUMAKER, ROMENESKO & ASSOCIATES, S.C**Title:****Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATES, S.C2323 E. CAPITOL DR  
P.O. BOX 2459  
APPLETON, WI 54913-2459**Telephone:** (920) 739 - 3461**Fax Number:** (920) 733 - 6022**E-mail Address:** vaw@sr-a.com**Date of most recent audit report:** 3/3/1999**Period covered by most recent audit:** December 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR CURTIS WEIBEL**Title:** HIRED CONSULTANT**Office Address:** MCO, INC.

118 N. MILL STREET

P.O. BOX 268

HORTONVILLE, WI 54944

**Telephone:** (920) 779 - 4086**Fax Number:** (920) 779 - 6552**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR GERALD BLINK, TRUSTEE

MS KATHY GRUENEWALD, VILLAGE PRESIDENT

MR KENNETH HANSEN, TRUSTEE

MS SHERRY HENRICKSON, TRUSTEE

MR WALLACE LENZNER, TRUSTEE

MS DEBRA OBRY, TRUSTEE

MR ROGER RETZLAFF, TRUSTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/1/1948

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** MIDWEST CONTRACT OPERATIONS INC (MCO)

P.O. BOX 418

MENASHA, WI 54952-0418

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**Contact Person:** MR CURTIS WEIBEL**Title:** DIRECTOR OF PUBLIC WORKS**Telephone:** (920) 779 - 4086**Fax Number:** (920) 779 - 6552**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 4/1/1997                      3/31/2000

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**Provide a brief description of the nature of Contract Operations being provided:**

MANAGEMENT AND TRAINING FOR MUNICIPAL PERSONNEL.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	537,047	512,941	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	276,508	274,613	2
Depreciation Expense (403)	195,317	183,016	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,948	41,434	5
<b>Total Operating Expenses</b>	<b>512,773</b>	<b>499,063</b>	
<b>Net Operating Income</b>	<b>24,274</b>	<b>13,878</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>24,274</b>	<b>13,878</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	46,569	51,335	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>46,569</b>	<b>51,335</b>	
<b>Total Income</b>	<b>70,843</b>	<b>65,213</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>70,843</b>	<b>65,213</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	113,899	104,653	13
Amortization of Debt Discount and Expense (428)	15,806	16,713	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		5,625	18
<b>Total Interest Charges</b>	<b>129,705</b>	<b>115,741</b>	
<b>Net Income</b>	<b>(58,862)</b>	<b>(50,528)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(802,132)	(751,604)	19
Balance Transferred from Income (433)	(58,862)	(50,528)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(860,994)</b>	<b>(802,132)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on investments	46,358	4
Interest on special assessments	211	5
<b>Total (Acct. 419):</b>	46,569	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	120,855	0	416,192	0	<b>537,047</b>	<b>1</b>
Less: interdepartmental sales	426		0	0	<b>426</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,717				<b>1,717</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>118,712</b>	<b>0</b>	<b>416,192</b>	<b>0</b>	<b>534,904</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,771,800	8,137,157	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,887,376	2,698,944	<b>2</b>
<b>Net Utility Plant</b>	<b>5,884,424</b>	<b>5,438,213</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,880	2,820	<b>6</b>
Special Funds (125)	855,249	731,285	<b>7</b>
<b>Total Other Property and Investments</b>	<b>857,129</b>	<b>734,105</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(194)	1,500	<b>8</b>
Temporary Cash Investments (132)	112,230	305,640	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	101,170	87,700	<b>11</b>
Other Accounts Receivable (143)	2,374	264	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	16,969	23,020	<b>14</b>
Materials and Supplies (150)	7,781	7,933	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	12,556	13,388	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>252,886</b>	<b>439,445</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	103,362	119,168	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	1,649	1,648	<b>20</b>
<b>Total Deferred Debits</b>	<b>105,011</b>	<b>120,816</b>	
<b>Total Assets and Other Debits</b>	<b>7,099,450</b>	<b>6,732,579</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,434,509	1,428,686	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	(860,994)	(802,132)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>573,515</b>	<b>626,554</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,495,000	1,565,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	590,000	600,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,085,000</b>	<b>2,165,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	22,041	130,058	<b>28</b>
Payables to Municipality (233)	30,828	9,822	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	33,097	65,746	<b>31</b>
Interest Accrued (237)	29,459	45,814	<b>32</b>
Other Current and Accrued Liabilities (238)	3,700	2,587	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>119,125</b>	<b>254,027</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	5,200	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>5,200</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,316,610	3,686,998	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>7,099,450</b>	<b>6,732,579</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,556,866	6,214,934	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,556,866</b>	<b>6,214,934</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	334,368	2,553,008	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>334,368</b>	<b>2,553,008</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,222,498</b>	<b>3,661,926</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	294,904	2,404,040			<b>2,698,944</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,325	153,992			<b>195,317</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,483	(1,483)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation expense	650	8,787			<b>9,437</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>43,458</b>	<b>161,296</b>	<b>0</b>	<b>0</b>	<b>204,754</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,994	12,328			<b>16,322</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,994</b>	<b>12,328</b>	<b>0</b>	<b>0</b>	<b>16,322</b>	<b>19</b>
<b>Balance End of Year</b>	<b>334,368</b>	<b>2,553,008</b>	<b>0</b>	<b>0</b>	<b>2,887,376</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.82%	2.67%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility	7,781	7,933
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>7,781</b>	<b>7,933</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MORTGAGE REVENUE BONDS	15,806	428	103,362	1
<b>Total</b>			<b>103,362</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,428,686	<b>1</b>
<b>Changes during year (explain):</b>		
Contribution of mains	5,823	<b>2</b>
<b>Balance end of year</b>	<b>1,434,509</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue Bonds	12/31/1982	09/01/2021	5.00%	590,000	<b>1</b>
Mortgage Revenue Refunding Bonds	07/01/1993	09/01/2010	5.50%	905,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,495,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Revenue Bond Anticipation Notes	06/01/1997	06/01/2002	5.15%	590,000	1
<b>Total for Account 224</b>				<b><u>590,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	65,746	1
<b>Accruals:</b>		
Charged water department expense	35,482	2
Charged electric department expense		3
Charged sewer department expense	5,466	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>40,948</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	65,746	6
Social Security taxes	7,209	7
PSC Remainder Assessment	642	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>73,597</b>	
<b>Balance end of year</b>	<b>33,097</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds/1982B	9,833	30,250	30,250	<b>9,833</b>	<b>1</b>
Mortgage Revenue Refunding Bonds/1993	17,956	53,006	53,868	<b>17,094</b>	<b>2</b>
<b>Subtotal</b>	<b>27,789</b>	<b>83,256</b>	<b>84,118</b>	<b>26,927</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	<b>3</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
Bond Anticipation Notes/1997	18,025	30,643	46,136	<b>2,532</b>	<b>4</b>
<b>Subtotal</b>	<b>18,025</b>	<b>30,643</b>	<b>46,136</b>	<b>2,532</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	<b>5</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>45,814</b>	<b>113,899</b>	<b>130,254</b>	<b>29,459</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	531,257	0	0	3,155,741	0	<b>3,686,998</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	48,590			56,887		<b>105,477</b>	<b>2</b>
For Mains	212,339			270,491		<b>482,830</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	41,305					<b>41,305</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>833,491</b>	<b>0</b>	<b>0</b>	<b>3,483,119</b>	<b>0</b>	<b>4,316,610</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				2,590,336		<b>2,590,336</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	1,880	2
<b>Total (Acct. 124):</b>	<b>1,880</b>	
<b>Special Funds (125):</b>		
Revenue Bond reserve fund	159,105	3
DNR Sewer replacement fund	394,367	4
Special redemption fund - 1982B Bonds	17,356	5
Special redemption fund - 1993 Bonds	78,992	6
Sewer depreciation fund	80,040	7
Unexpended proceeds - 1997 Notes payable	125,389	8
<b>Total (Acct. 125):</b>	<b>855,249</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,107	10
Electric		11
Sewer (Regulated)	75,063	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>101,170</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
Miscellaneous	100	16
Refund due from vendor for duplicate payment on invoice	2,274	17
<b>Total (Acct. 143):</b>	<b>2,374</b>	
<b>Receivables from Municipality (145):</b>		
Special assessments and interest on tax roll	1,188	18
Accounts receivable on tax roll	15,781	19
<b>Total (Acct. 145):</b>	<b>16,969</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Preliminary engineering on projects	1,649	22
<b>Total (Acct. 183):</b>	<b>1,649</b>	
<b>Payables to Municipality (233):</b>		
Reimbursements due for expenditures incurred on utility's behalf	30,828	23
<b>Total (Acct. 233):</b>	<b>30,828</b>	
<b>Other Deferred Credits (253):</b>		
Unearned rent of water tower for communications antennae	5,200	24
<b>Total (Acct. 253):</b>	<b>5,200</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,400,910	0	6,053,568	0	<b>8,454,478</b>	<b>1</b>
Materials and Supplies	7,857	0	0	0	<b>7,857</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	314,636	0	2,478,524	0	<b>2,793,160</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	682,374	0	3,319,430	0	<b>4,001,804</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,411,757</b>	<b>0</b>	<b>255,614</b>	<b>0</b>	<b>1,667,371</b>	
Net Operating Income	(49,210)	0	73,484	0	<b>24,274</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-3.49%</b>	<b>N/A</b>	<b>28.75%</b>	<b>N/A</b>	<b>1.46%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,431,597	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(831,563)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>600,034</b>	
<b>Net Income</b>		
Net Income	(58,862)	5
<b>Percent Return on Proprietary Capital</b>	<b>-9.81%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

Services were extended on E. Main, Lake and Nash Streets. Services were extended to two new subdivisions - Pine Grove Estates and Horton Hills II. In addition, services were extended on Jacquot St. to new large apartment buildings.

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**4. Estimated changes in revenues due to rate changes.**

None.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None.

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**6. Formal proceedings with the Public Service Commission.**

None.

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**7. Any additional matters.**

None.

## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Commission/Committee (Page iv)

#### Accountants' Compilation Report

Members of the Board  
Village of Hortonville Water and Sewer Utilities  
Hortonville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Hortonville Water and Sewer Utilities as of December 31, 1998 and 1997, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 1998 in the accompanying prescribed form.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements or supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

These statements and schedules were compiled by us from general purpose financial statements which we previously audited, as indicated in our report dated March 3, 1999.

Schumaker, Romenesko & Associates, S.C.

March 15, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

August 30, 1999

Ms. Joan Dockter, Clerk Treasurer  
Village of Hortonville Water & Sewer  
118 North Mill Street  
P.O. Box 268  
Hortonville, WI 54944-0268

1998 Analytical Review DWCCA-2610-PJL

Dear Ms. Dockter:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 30 1999 letters.doc

cc: Ms. Kathy Gruenewald, Village President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	114,502	1
<b>Total Sales of Water</b>	<b>114,502</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	877	2
Other Water Revenues (474)	5,476	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>6,353</b>	
<b>Total Operating Revenues</b>	<b>120,855</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	28,955	5
General Operating Expenses (680-690)	64,303	6
<b>Total Operation and Maintenance Expenses</b>	<b>93,258</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,325	7
Amortization Expense (404)		8
Taxes (408)	35,482	9
<b>Total Other Operating Expenses</b>	<b>76,807</b>	
<b>Total Operating Expenses</b>	<b>170,065</b>	
<b>NET OPERATING INCOME</b>	<b>(49,210)</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	696	33,076	59,255	4
Commercial	80	6,172	10,560	5
Industrial	18	2,734	3,942	6
<b>Total Metered Sales to General Customers (461)</b>	<b>794</b>	<b>41,982</b>	<b>73,757</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		33,811	8
Other Sales to Public Authorities (464)	23	3,844	6,508	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	110	426	12
<b>Total Sales of Water</b>	<b>819</b>	<b>45,936</b>	<b>114,502</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	33,811	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>33,811</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	877	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>877</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,717	7
<b>Other (specify):</b>		
Rent of water tower for communications antennae	2,600	8
Miscellaneous	1,159	9
<b>Total Other Water Revenues (474)</b>	<b>5,476</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	8,383	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,836	3
Chemicals (630)	4,774	4
Supplies and Expenses (640)	3,301	5
Repairs of Water Plant (650)	3,654	6
Transportation Expenses (660)	1,007	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>28,955</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	23,577	8
Office Supplies and Expenses (681)	4,931	9
Outside Services Employed (682)	26,951	10
Insurance Expense (684)	2,219	11
Employees Pensions and Benefits (686)	6,401	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	224	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>64,303</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>93,258</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		33,097	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		389	<b>2</b>
<b>Net property tax equivalent</b>		<b>32,708</b>	
Social Security	Pro rata based on gross pay	2,646	<b>3</b>
PSC Remainder Assessment	Pro rata based on operating revenues	128	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>35,482</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214000				3
County tax rate	mills		5.110400				4
Local tax rate	mills		7.079200				5
School tax rate	mills		12.598800				6
Voc. school tax rate	mills		1.937800				7
Other tax rate - Local	mills		0.187900				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.128100</b>				10
Less: state credit	mills		1.872400				11
<b>Net tax rate</b>	mills		<b>25.255700</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.079200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.536600</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.187900</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.803700</b>				17
<b>Total Tax Rate</b>	mills		<b>27.128100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.803731</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.255700</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.298794</b>				21
Utility Plant, Jan. 1	\$	2,244,954	2,244,954				22
Materials & Supplies	\$	7,933	7,933				23
<b>Subtotal</b>	\$	<b>2,252,887</b>	<b>2,252,887</b>				24
Less: Plant Outside Limits	\$	160	160				25
<b>Taxable Assets</b>	\$	<b>2,252,727</b>	<b>2,252,727</b>				26
Assessment Ratio	dec.		0.932574				27
<b>Assessed Value</b>	\$	<b>2,100,835</b>	<b>2,100,835</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.298794</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>42,644</b>	<b>42,644</b>				30
Tax Equivalent per 1994 PSC Report	\$	22,794					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	33,097					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>33,097</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,911		4
Structures and Improvements (311)	25,176		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	116,912		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>143,999</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,151		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>36,151</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,270		23
<b>Total Water Treatment Plant</b>	<b>1,270</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,255		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,911	4
Structures and Improvements (311)			25,176	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			116,912	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>143,999</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,151	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>36,151</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,270	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,270</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			11,255	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	406,427		26
Transmission and Distribution Mains (343)	1,279,991	221,425	27
Fire Mains (344)	0		28
Services (345)	187,145	48,590	29
Meters (346)	48,467	4,586	30
Hydrants (348)	95,518	41,305	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,028,803</b>	<b>315,906</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,490		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,614		37
Other General Equipment (379)	24,627		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>34,731</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,244,954</b>	<b>315,906</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,244,954</b>	<b>315,906</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			406,427	26
Transmission and Distribution Mains (343)			1,501,416	27
Fire Mains (344)			0	28
Services (345)	500		235,235	29
Meters (346)	2,652		50,401	30
Hydrants (348)			136,823	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,152</b>	<b>0</b>	<b>2,341,557</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,490	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)	842		5,772	37
Other General Equipment (379)			24,627	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>842</b>	<b>0</b>	<b>33,889</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,994</b>	<b>0</b>	<b>2,556,866</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>3,994</b>	<b>0</b>	<b>2,556,866</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,110	5,110	1
February			4,965	4,965	2
March			5,335	5,335	3
April			4,560	4,560	4
May			5,391	5,391	5
June			4,818	4,818	6
July			4,861	4,861	7
August			4,585	4,585	8
September			4,768	4,768	9
October			4,426	4,426	10
November			4,102	4,102	11
December			4,702	4,702	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>57,623</b>	<b>57,623</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,400	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				56,223	16
Less: Water sold				45,936	17
Losses and unaccounted for				10,287	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				352	21
Date of maximum: 12/24/1998					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				101	24
Date of minimum: 9/19/1998					25
Total KWH used for pumping for the year				109,389	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MILLER PARK/ W. MAIN ST	WELL NO. 1	340	10	78,000	Yes	<b>1</b>
ALONZO PARK/E. MAIN ST	WELL NO. 2	193	14	111,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL NO. 1	WELL NO. 2		<b>1</b>
Location	310 E. MAIN ST.	HWY 45 / MILLER PARK		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	GOULD		<b>5</b>
Year Installed	1993	1994		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	280	300		<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC		<b>10</b>
Year Installed	1993	1994		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	30	40		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	ET #1			<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			<b>4</b>
				<b>5</b>
Year constructed	1994			<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL			<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	203			<b>10</b>
Total capacity in gallons	300,000			<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5800			<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y			<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	425	0	0	0	425
M	D	4.000	396	0	0	0	396
P	D	4.000	11	0	0	0	11
A	D	6.000	8,545	0	0	0	8,545
M	D	6.000	13,977	0	0	0	13,977
P	D	6.000	1,199	0	0	0	1,199
A	D	8.000	2,795	0	0	0	2,795
M	D	8.000	3,633	0	0	0	3,633
P	D	8.000	15,360	5,651	0	0	21,011
M	D	10.000	2,842	0	0	0	2,842
P	D	10.000	734	4,045	0	0	4,779
M	T	12.000	320	0	0	0	320
P	D	12.000	12,106	0	0	0	12,106
P	S	12.000	365	0	0	0	365
<b>Total Within Municipality</b>			<b>62,708</b>	<b>9,696</b>	<b>0</b>	<b>0</b>	<b>72,404</b>
<b>Total Utility</b>			<b>62,708</b>	<b>9,696</b>	<b>0</b>	<b>0</b>	<b>72,404</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	585	0	0	0	585	39	1
M	1.000	185	82	0	0	267	137	2
M	1.250	1	0	0	0	1		3
M	1.500	4	6	0	0	10	2	4
M	2.000	6	3	0	0	9	4	5
P	2.000	1	0	0	0	1		6
M	4.000	3	1	1	0	3		7
M	6.000	1	0	0	0	1		8
P	6.000	1	0	0	0	1		9
P	8.000	1	0	0	0	1	1	10
<b>Total Utility</b>		<b>788</b>	<b>92</b>	<b>1</b>	<b>0</b>	<b>879</b>	<b>183</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	791	48	15	0	<b>824</b>	53	<b>1</b>
1.000	14	0	0	0	<b>14</b>	1	<b>2</b>
1.500	5	2	0	0	<b>7</b>	0	<b>3</b>
2.000	10	2	0	0	<b>12</b>	0	<b>4</b>
3.000	1	0	0	0	<b>1</b>	0	<b>5</b>
4.000	1	0	0	0	<b>1</b>	0	<b>6</b>
<b>Total:</b>	<b>822</b>	<b>52</b>	<b>15</b>	<b>0</b>	<b>859</b>	<b>54</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	696	64	14	15	0	35	<b>824</b>	<b>1</b>
1.000	0	8	2	1	0	3	<b>14</b>	<b>2</b>
1.500	0	5	0	2	0	0	<b>7</b>	<b>3</b>
2.000	0	4	3	3	1	1	<b>12</b>	<b>4</b>
3.000	0	0	0	1	0	0	<b>1</b>	<b>5</b>
4.000	0	0	0	1	0	0	<b>1</b>	<b>6</b>
<b>Total:</b>	<b>696</b>	<b>81</b>	<b>19</b>	<b>23</b>	<b>1</b>	<b>39</b>	<b>859</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	96	20			116	2
<b>Total Fire Hydrants</b>	<b>97</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>117</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	108
Number of distribution system valves end of year:	185
Number of distribution valves operated during year:	123

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## WATER OPERATING SECTION FOOTNOTES

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### Property Tax Equivalent (Water) (Page W-07)

On December 18, 1997, the Village elected to freeze the tax equivalent at the 1996 computed amount.

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### Water Mains (Page W-15)

Of the 1998 additions to water mains, \$212,339 were contributed by the developer or assessed at cost to the property owner by the municipality, which paid the contractor. The remainder of 1998 additions were financed and contributed by the municipality.

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### Water Services (Page W-16)

Water services added in 1998 were contributed by the property owner or assessed to the property owner at actual cost by the municipality, who paid the contractor.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	332,303	1
<b>Total Sewage Operating Revenues</b>	<b>332,303</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	3,889	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	80,000	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>83,889</b>	
<b>Total Operating Revenues</b>	<b>416,192</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	66,711	8
Maintenance Expenses (831-834)	33,743	9
Customer Accounting & Collection Expenses (840-843)	9,458	10
Administrative and General Expenses (850-857)	73,338	11
<b>Total Operation and Maintenance Expenses</b>	<b>183,250</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	153,992	12
Amortization Expense (404)		13
Taxes (408)	5,466	14
<b>Total Other Operating Expenses</b>	<b>159,458</b>	
<b>Total Operating Expenses</b>	<b>342,708</b>	
<b>NET OPERATING INCOME</b>	<b>73,484</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	670	32,611	255,569	5
Commercial Revenues	78	6,055	45,257	6
Industrial Revenues	16	960	7,381	7
Revenues from Public Authorities	21	3,385	24,096	8
<b>Total Measured Service to General Customers (622)</b>	<b>785</b>	<b>43,011</b>	<b>332,303</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>785</b>	<b>43,011</b>	<b>332,303</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	3,889	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,889</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
Sanitary benefits charge	80,000	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>80,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	23,228	1
Power and Fuel for Pumping (821)	23,045	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	297	4
Phosphorous Removal Chemicals (824)	2,762	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	882	7
Other Operating Supplies and Expenses (827)	6,577	8
Transportation Expenses (828)	9,920	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>66,711</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	11,501	11
Maintenance of Collection System Pumping Equipment (832)	2,226	12
Maintenance of Treatment and Disposal Plant Equipment (833)	11,564	13
Maintenance of General Plant Structures and Equipment (834)	8,452	14
<b>Total Maintenance Expenses</b>	<b>33,743</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	8,763	15
Flat Rate Inspections (841)		16
Meter Reading (842)	695	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>9,458</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	14,209	19
Office Supplies and Expenses (851)	3,553	20
Outside Services Employed (852)	30,547	21
Insurance Expense (853)	5,734	22
Employees Pensions and Benefits (854)	13,050	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	4,245	<b>25</b>
Rents (857)	2,000	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>73,338</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>183,250</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	Pro rata based on gross pay	4,563	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		389	<b>2</b>
PSC Remainder Assessment	Pro rata based on operating revenues	514	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>5,466</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	12,492		4
Structures and Improvements (311)	25,642		5
Service Connections, Traps, and Accessories (312)	380,906	56,914	6
Collecting Mains and Accessories (313)	1,013,186	273,576	7
Interceptor Mains and Accessories (314)	248,126		8
Force Mains (315)	21,953		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>1,702,305</b>	<b>330,490</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	8,465		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	103,440		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>111,905</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,455,431	99	18
Preliminary Treatment Equipment (332)	161,080		19
Primary Treatment Equipment (333)	282,873		20
Secondary Treatment Equipment (334)	991,015		21
Advanced Treatment Equipment (335)	39,288		22
Chlorination Equipment (336)	29,317		23
Sludge Treatment and Disposal Equipment (337)	28,677		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	19,390	4,470	26
Outfall Sewer Pipes (340)	498,957		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			12,492	4
Structures and Improvements (311)			25,642	5
Service Connections, Traps, and Accessories (312)			437,820	6
Collecting Mains and Accessories (313)			1,286,762	7
Interceptor Mains and Accessories (314)			248,126	8
Force Mains (315)			21,953	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>2,032,795</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			8,465	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	1,000		102,440	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>1,000</b>	<b>0</b>	<b>110,905</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,455,530	18
Preliminary Treatment Equipment (332)			161,080	19
Primary Treatment Equipment (333)			282,873	20
Secondary Treatment Equipment (334)			991,015	21
Advanced Treatment Equipment (335)			39,288	22
Chlorination Equipment (336)			29,317	23
Sludge Treatment and Disposal Equipment (337)			28,677	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)	6,686		17,174	26
Outfall Sewer Pipes (340)			498,957	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	68,012		28
<b>Total Treatment and Disposal Plant</b>	<b>3,574,040</b>	<b>4,569</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	370,921		30
Office Furniture and Equipment (372)	12,626		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	88,289		33
Other General Equipment (379)	32,117		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>503,953</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,892,203</b>	<b>335,059</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>5,892,203</b>	<b>335,059</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)	1,190		<b>66,822</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>7,876</b>	<b>0</b>	<b>3,570,733</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>370,921</b>	<b>30</b>
Office Furniture and Equipment (372)	300		<b>12,326</b>	<b>31</b>
Computer Equipment (372.1)			<b>0</b>	<b>32</b>
Transportation Equipment (373)	842		<b>87,447</b>	<b>33</b>
Other General Equipment (379)	2,310		<b>29,807</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>3,452</b>	<b>0</b>	<b>500,501</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,328</b>	<b>0</b>	<b>6,214,934</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>12,328</b>	<b>0</b>	<b>6,214,934</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	323	88	0	0	411	147	1
Sewer	6.000	484	1	0	0	485	30	2
Sewer	8.000	2	0	0	0	2	1	3
<b>Total Utility</b>		<b>809</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>898</b>	<b>178</b>	



**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	2,531	0	0	0	<b>2,531</b>	<b>1</b>
6.000	271	0	0	0	<b>271</b>	<b>2</b>
8.000	44,104	2,022	0	0	<b>46,126</b>	<b>3</b>
10.000	2,012	4,192	0	0	<b>6,204</b>	<b>4</b>
12.000	80	0	0	0	<b>80</b>	<b>5</b>
15.000	1,650	0	0	0	<b>1,650</b>	<b>6</b>
<b>Total Utility</b>	<b>50,648</b>	<b>6,214</b>	<b>0</b>	<b>0</b>	<b>56,862</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

Account 824 - Phosphorous Removal Chemicals - Increase is because 1998 is the first full year of phosphorous removal. Ferric chloride is used for this purpose.

Account 826 - Other Chemicals for Sewerage Treatment - Decrease from 1997 was because the Utilities received a large order in December 1997 which carried them through most of 1998.

Account 832 - Maintenance of Collection System Pumping Equipment - Decrease occurred because non-recurring lift station repairs were made in 1997.

Account 833 - Maintenance of Treatment and Disposal Plant Equipment - Replaced chlorinator for \$2,022, load cells on RBC's for \$2,390 and chemically treated RBC's for \$1,129.

Account 856 - Miscellaneous General Expenses - Decrease represents a reduction in the DNR environmental fee which varies from year to year based on discharge.

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### Sewer Utility Plant in Service (Page S-07)

Service Connections, Traps & Accessories (312) - See page S-9 for additions to sewer services.

Collecting Mains & Accessories (313) - See page S-10 for additions to collecting mains.

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### Sewer Services (Page S-09)

Sewer services added in 1998 were contributed by property owners or assessed at cost to property owners by the municipality, which paid the contractor.

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### Sewer Mains (Page S-10)

Sewer mains added in 1998 were contributed by property owners or assessed at cost to the property owners by the municipality, which paid the contractor.

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